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5. (Amended) The process as claimed in claim[s] 3 [and 4], wherein the solvent used is selected from an alcohol, ketone, ether, DMF, DMSO, xylene, toluene or a mixture thereof.

6. (Amended) The process as claimed in claim[s] 3 [to 5], wherein the temperature of the reaction ranges from -10°C to the boiling point of the solvent employed for a period in the range of 10 minutes to 30 hours.

14. (Amended) A method [according to claim 12,] for the treatment and/or prophylaxis of disorders related to Syndrome X, which comprises administering an agonist of PPAR α and/or PPAR γ of formula (I) as claimed in claim 1 [or a compound as claimed in claim 7 or a pharmaceutical composition according to claim 8 or 9] to a patient in need thereof.

15. (Amended) A method of reducing total cholesterol, body weight, blood plasma glucose, triglycerides, LDL, VLDL or free fatty acids or increasing HDL in the plasma comprising administering a compound of formula (I), as defined in claim 1 [or a compound as claimed in claim 7 or a pharmaceutical composition according to claim 8 or 9] to a patient in need thereof.

16. (Amended) A method of preventing or treating hyperlipemia, hypercholesteremia, hyperglycemia, osteoporosis, obesity, impaired glucose tolerance, atherosclerosis, leptin resistance, insulin resistance, or diseases in which insulin resistance is the underlying pathophysiological mechanism comprising administering to a patient in need thereof an effective amount of a compound of formula (I) as defined in claim 1 [or a compound as claimed in claim 7 or a pharmaceutical composition according to claim 8 or 9] in combination/concomitant with a HMG CoA reductase inhibitors, fibrates, nicotinic acid,

cholestyramine, colestipol or probucol or their combination within such a period so as to act synergistically.

18. (Amended) A method [according to claim 16,] for the treatment and/or prophylaxis of disorders related to Syndrome X, which comprises administering to a patient in need thereof an agonist of PPAR α and/or PPAR γ of formula (I) as claimed in claim 1 [or a compound as claimed in claim 7 or a pharmaceutical composition according to claim 8 or 9] and a HMG CoA reductase inhibitors, fibrates, nicotinic acid, cholestyramine, colestipol or probucol or their combination within such a period as to act synergistically.

19. (Amended) A method of reducing plasma glucose, triglycerides, total cholesterol, LDL, VLDL or free fatty acids or increasing HDL in the plasma, which comprises administering a compound of formula (I) claimed in claim 1 [or a compound as claimed in claim 7 or a pharmaceutical composition according to claim 8 or 9,] in combination/concomittant with a HMG CoA reductase inhibitor, fibrates, nicotinic acid, cholestyramine, colestipol or probucol which may be administered together or within such a period as to act synergistically together to a patient in need thereof.